

<b>Certification of Budget City</b>	<b>Name</b> Cottonwood Heights								
Form: MB-BUD-1-2012	<b>Fiscal Year Ended June 30,</b> 2012								
<b>Part I</b>	<b>Certification</b>								
<p>ADOPTION OF BUDGET INFORMATION:</p> <p>In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:</p> <p>On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.</p> <p>The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.</p> <p>I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.</p> <p>A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.</p> <p><i>Utah Code</i></p> <table border="0"><tr><td><input checked="checked" type="checkbox"/></td><td>10-6-113-118 (no increase in tax rate - final budget adopted before June 22);</td></tr><tr><td><input type="checkbox"/></td><td>59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)</td></tr></table> <p>Date of resolution or ordinance: 6/21/2011</p> <p>Public hearing date: 5/24/2011</p> <table border="0"><tr><td>Steve L. Fawcett Budget Officer</td><td>6/29/2011 Date</td></tr><tr><td>801 944-7012 Phone Number</td><td>Sfawcett@cottonwoodheights.utah.gov Email Address</td></tr></table>		<input checked="checked" type="checkbox"/>	10-6-113-118 (no increase in tax rate - final budget adopted before June 22);	<input type="checkbox"/>	59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)	Steve L. Fawcett Budget Officer	6/29/2011 Date	801 944-7012 Phone Number	Sfawcett@cottonwoodheights.utah.gov Email Address
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Steve L. Fawcett Budget Officer	6/29/2011 Date								
801 944-7012 Phone Number	Sfawcett@cottonwoodheights.utah.gov Email Address								
CONTINUE ON PAGE 2 WITH PART II									

<b>City</b> <b>Adopted Budget</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>Name</b>      <b>Cottonwood Heights</b></td> <td style="width: 20%;"></td> </tr> <tr> <td><b>Fiscal Year Ended June 30,</b></td> <td style="border: 1px solid black; text-align: center;"><b>2012</b></td> </tr> </table>	<b>Name</b> <b>Cottonwood Heights</b>		<b>Fiscal Year Ended June 30,</b>	<b>2012</b>
<b>Name</b> <b>Cottonwood Heights</b>					
<b>Fiscal Year Ended June 30,</b>	<b>2012</b>				

Form: CITY-BUD-1-2012

### Basic Form Instructions

- 1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.

2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.

4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.

5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.

6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:  
 Utah State Auditor  
 Utah State Capitol Complex  
 East Office Building Suite E310  
 PO Box 142310  
 Salt Lake City, UT 84114

### Part II General Fund Revenues

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Taxes</b>			
1.1	General Property Taxes - Current	6171450.4	6343931.38	6437173
1.2	Prior Years' Taxes - Delinquent	167003.36	128008.57	100000
1.3	General Sales and Use Taxes	4607701.78	4400000	4300000
1.4	Franchise Taxes	256667.3	254000	264000
1.5	Transient Room Tax	27296.71	22645.84	30000
1.6	Re-appraisals	0	0	0
1.7	Assessing and Collecting - State-wide Levy	0	0	0
1.8	Assessing and Collecting - County Levy	0	0	0
1.9	Fee-in-Lieu of Property Taxes	468656.74	426149.34	399000
1.10	Penalties and Interest on Delinquent Taxes	5831.81	4240.13	0
1.11	Emergency Services Telephone (E911)	299774.31	256000	300000
1.12				
1.13				
	<b>Licenses and Permits</b>			
2.1	Business Licenses and Permits	231955.26	229626	220000
2.2	Non-business Licenses and Permits	61994.51	52410.5	60000
2.3	Building, Structures, and Equipment	214316.79	396995.49	250000
2.4	Marriage Licenses	0	0	0
2.5	Motor Vehicle Operation	0	0	0
2.6	Cemetery - Burial Permits	0	0	0
2.7	Animal Licenses	9362	11059	9000
2.8				
2.9				
2.10				

CONTINUE ON PAGE 3 WITH PART II

Name		Fiscal Year Ended June 30,	2012	
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
3.1	General Government	0	0	0
3.2	Court Costs, Fees, and Charges (Clerk)	0	0	0
3.3	Recording of Legal Documents (Recorder)	0	0	0
3.4	Zoning and Subdivision Fees	83366.9	61855.67	70000
3.5	Sale of Maps and Publications	0	0	0
3.6	Auditor's Fees	0	0	0
3.7	Surveyor's Fees	0	0	0
3.8	Treasurer's Fees	0	0	0
3.9	Public Safety	0	0	0
3.10	Special Police Services	6205.5	6613.5	5000
3.11	Special Protective Services	0	0	0
3.12	Corrective Fees (Jail)	0	0	0
3.13	Streets and Public Improvements	50966.36	167015.36	45000
3.14	Street, Sidewalk, and Curb Repairs	0	0	0
3.15	Parking Meter Revenue	0	0	0
3.16	Street Lighting Charges	0	0	0
3.17	Sanitation	0	0	0
3.18	Sewer Charges	0	0	0
3.19	Street Sanitation Charges	0	0	0
3.20	Refuse Collection Charges	0	0	0
3.21	Sale of Waste and Sludge	0	0	0
3.22	Weed Removal and Cleaning Charges	0	0	0
3.23	Health	0	0	0
3.24	Parks and Public Property	0	0	0
3.25	Cemeteries	0	0	0
3.26	Miscellaneous Services:	35	3072.3	0
3.27				
3.28				
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines	450917.88	467720.44	450000
4.2	Forfeitures	87206	0	0
4.3				
4.4				
4.5				
4.6				
4.7				
CONTINUE ON PAGE 4 WITH PART II				

Name		Fiscal Year Ended June 30,	0	
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
5.1	Federal Grants	53418.65	140950	139740
5.2	General Government	0	0	0
5.3	Public Safety	64140.81	72392.15	25000
5.4	Highways and Streets	0	0	0
5.5	Health	0	0	0
5.6	Cultural - Recreation	7000	6143.81	0
5.7	Federal Payments in Lieu of Taxes	0	0	0
5.8	State Grants	4750	0	0
5.9	State Shared Revenue	0	0	0
5.10	Class "C" Road Fund Allotment	1068951.81	1099462.05	1113500
5.11	Liquor Fund Allotment	35235.82	46229.58	45000
5.12	Grants from Local Units:	4330.55	8809.96	0
5.13				
5.14				
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	13905.23	10519.7	14000
6.2	Rents and Concessions	0	0	0
6.3	Sale of Fixed Assets - Compensation for Loss	0	0	0
6.4	Sale of Materials and Supplies	5	328	0
6.5	Sales of Bonds	0	0	0
6.6	Other Financing - Capital Lease Obligations	0	0	0
6.7	Other/Sundry	18494.8	42609.42	21327
6.8				
6.9				
	Contributions and Transfers			
7.1	Transfer From:			
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Transfer From:			
7.5	Transfer From:			
7.6	Loan From:			
7.7	Loan From:			
7.8	Contribution from Private Sources	5110.7	5500	
7.9	Beg. Class "C" Road Fund Bal. to be Appopr.		203271	
7.10				
7.11				
7.12				
7.13	Beg. General Fund Balance to be Appropriated			663613
	TOTAL REVENUES	14476051.98	14867559.19	14961353
CONTINUE ON PAGE 5 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Legislative	0	0	0
1.2	Commission or Council	478936.03	639727	582963
1.3	Legislative Committees and Special Bodies	77645.68	121137	108000
1.4	Ordinances and Proceedings	0	0	0
1.5	Judicial	0	0	0
1.6	City and Precinct Courts	257553.66	294000	257000
1.7	Juvenile Court	0	0	0
1.8	District and Circuit Courts	0	0	0
1.9	Law Library	0	0	0
1.10	Executive and Central Staff Agencies	0	0	0
1.11	Executive	682536.05	563029	727744
1.12	Boards and Commissions	4143.54	9950	9950
1.13	Central Purchasing	0	0	0
1.14	Personnel	0	0	0
1.15	Budgeting	0	0	0
1.16	Data Processing	90251.54	103974	121622
1.17	Microfilming	0	0	0
1.18	Administrative Agencies	0	0	0
1.19	Auditor	146557.68	298569	314548
1.20	Clerk	0	0	0
1.21	Treasurer	95505.14	0	0
1.22	Recorder	341879.53	325222	339727
1.23	Attorney	185326.97	219486	200375
1.24	Surveyor	0	0	0
1.25	Assessor	0	0	0
1.26	Non-Departmental	0	0	0
1.27	General Governmental Buildings	0	0	0
1.28	Elections	49027.78	0	40000
1.29	Planning and Zoning			
1.30	Education and Community Promotion	0	0	0
1.31				
1.32				
1.33				
1.34				
1.35				
1.36				
1.37				
1.38				
CONTINUE ON PAGE 6 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
2.1	Police Department	4428131.09	4711660	5044880
2.2	Fire Department	3115337.02	3227655	3133349
2.3	Corrections (Jail)	0	0	0
2.4	Protective Inspections	0	0	0
2.5	Other Protective	0	0	0
2.6	Agricultural Inspection	0	0	0
2.7	Animal Control and Regulation	149394.96	141584	167318
2.8	Flood Control	0	0	0
2.9	Emergency Services (Civil Defense)	0	0	0
2.10				
2.11				
2.12				
2.13				
	Public Health			
3.1	Health Services	0	0	0
3.2	Infirmaries	0	0	0
3.3				
3.4				
3.5				
3.6				
	Highway and Public Improvements			
4.1	Highways	598658.07	1016762	1090132
4.2	Class "C" Road Program	821929.88	1203271	1113500
4.3	Sanitation	0	0	0
4.4	Sewage Collections and Disposal	0	0	0
4.5	Shop and Garage	0	0	0
4.6				
4.7				
4.8				
4.9				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	0	0	0
5.2	Park Lighting	0	0	0
5.3	Recreation and Culture	0	0	0
5.4	Libraries	0	0	0
5.5	Cemeteries	0	0	0
5.6				
5.7				
5.8				
5.9				
CONTINUE ON PAGE 7 WITH PART III				

Name		Fiscal Year Ended June 30,		0
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning	463836.11	580799	640720
6.2	Community Development	0	0	0
6.3	Urban Redevelopment and Housing	0	0	0
6.4	Economic Development and Assistance	0	36830	47633
6.5	Economic Opportunity	0	0	0
6.6				
6.7				
6.8				
6.9				
	Debt Service			
7.1	Principal and Interest	194200	250975	250000
7.2				
7.3				
7.4				
	Transfers and Other Uses			
	Transfer To:			
8.1	Capital Improvements Fund	1907959	836474	772392
8.2				
8.3	Contibutions	35000	0	0
8.4				
	Loan To:			
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance	0	0	0
8.10	Class "C" Road Funds	0	0	0
8.11				
8.12				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7				
9.8	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	14123809.73	14581104	14961853
CONTINUE ON PAGE 8 WITH PART IV				

Name	Cottonwood Heights	Fiscal Year Ended June 30,	2012	
Part IV	Special Revenue Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1				
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance			
2.2	Transfer From:			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	0	0	0

	<b>Expenditures</b>			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Budgeted Increase in fund Balance			
4.2	Transfer To:			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	0	0	0

<b>Name</b> Cottonwood Heights		<b>Fiscal Year Ended June 30,</b>		<b>2012</b>
<b>Part V Debt Service Fund</b>				
<b>Description (a)</b>		<b>Prior Year Actual (b)</b>	<b>Current Year Estimate (c)</b>	<b>Ensuing Year Approved Budget Appropriation (d)</b>
	<b>Revenues</b>			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes			
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income			
1.5	Transfer From:			
1.6	Other:			
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	<b>TOTAL REVENUE</b>	0	0	0
2.1	<b>Beginning Fund Balance</b>			
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	0	0	0
	<b>Expenditures</b>			
3.1	Debt Service			
3.2	Retirement of bonds			
3.3	Interest on bonds			
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	0	0	0
4.1	<b>Ending Fund Balance</b>	0	0	0

Name	Cottonwood Heights	Fiscal Year Ended June 30,	2012	
Part VI	Capital Projects Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund	1907959	836474	772392
1.2	Interest Income	45393.12	50000	50000
1.3	Other Additions	0	0	0
1.4	Federal Grant	38133.75	134254	0
1.5	State Grant	375000	0	0
1.6	In-Kind Contribution	100290	0	0
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	2466775.87	1020728	822392
2.1	Beginning Fund Balance	8260843.08	7238782	1302593
	TOTAL AVAILABLE FOR APPROPRIATION	10727618.95	8259510	2124985
	Expenditures			
3.1	Capital Outlay	3488836.95	6956917	2124985
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	3488836.95	6956917	2124985
4.1	Ending Fund Balance	7238782	1302593	0

<b>Name</b> Cottonwood Heights		<b>Fiscal Year Ended June 30,</b>		<b>2012</b>
<b>Part VII Other Fund</b>				
<b>Nature of the Fund:</b>				
<b>Description (a)</b>		<b>Prior Year Actual (b)</b>	<b>Current Year Estimate (c)</b>	<b>Ensuing Year Approved Budget Appropriation (d)</b>
	<b>Revenues</b>			
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
2.1	<b>Beginning Fund Balance to be Appropriated</b>			
	<b>TOTAL REVENUE</b>	0	0	0
	<b>Expenditures</b>			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
4.1	<b>Appropriated Increase in fund Balance</b>			
	<b>TOTAL EXPENDITURES</b>	0	0	0

**INSTRUCTIONS:**

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If the enterprise is required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the enterprise to provide a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund, not the debt service fund.

**See page 2 of section IV.C.02 in the Uniform Accounting Manual**

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cash flow analysis is  
whether the enterprise is  
. Since enterprise  
; that a private  
values even though  
and debt repayment  
/n to use the cash  
ome (loss) should

electric. A  
d, such as water and

prise fund rather

Name	Cottonwood Heights	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	46722.08	103900	104371
1.2	Interest Earned	825.76	2500	900
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	47547.84	106400	105271
	Operating Expense			
2.1	Personnel Services	47547.84	106400	105271
2.2	Contractual Services			
2.3	Material and Supplies			
2.4	Depreciation			
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	47547.84	106400	105271
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	0	0	0
	Cash Operating Needs			
4.1	Net Income (Loss)	0	0	0
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0